

## **FOOD STAMP SALES TAX EXEMPTION TERMINOLOGY**

### **Prior Law**\_\_\_\_\_

Iowa Code section 423.3(58) provides a sales tax exemption for the sales price of items purchased with coupons issued under the federal Food Stamp Act of 1977.

### **New Provisions**\_\_\_\_\_

Iowa Code section 423.3(58) is amended to reflect changes to the types of payments permitted under the federal food stamp program as well as the addition of a new program, the federal supplemental nutritional assistance program (SNAP). The amendment adds food stamps, electronic benefits transfer cards, or other methods of payment authorized by the United States Department of Agriculture and issued under the federal Food Stamp Act of 1977, or SNAP, to the types of purchasing methods eligible for the exemption.

### **Section Amended**\_\_\_\_\_

Section 14 of 2013 Iowa Acts House File 575 amends Code section 423.3, subsection 58, Code 2013.

### **Effective Date**\_\_\_\_\_

July 1, 2013.